

# 2006 MICHIGAN 1040CR-2

## Homestead Property Tax Credit Claim for Veterans and Blind People Forms and Instructions

Filing Due Date: April 16, 2007

### What's Inside

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### e-file: Secure, Fast and Convenient, and it May Be Free!

E-file your *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (Form MI-1040CR-2) with or without a *Michigan Individual Income Tax Return* (Form MI-1040) and get your refund faster. Visit our Web site at **[www.Mlfastfile.org](http://www.Mlfastfile.org)** to find an authorized e-file provider near you, a list of resources offering this service and information on free e-file services.



### Use Direct Deposit

Your refund is deposited directly into your account at the financial institution of your choice, eliminating lost or stolen refund checks. See page 9.

### Unclaimed Property

The Michigan Department of Treasury is holding millions of dollars in abandoned and unclaimed property belonging to Michigan residents. To check if the Department of Treasury is holding funds for you or your family, visit our Web site at **[www.michigan.gov/unclaimedproperty](http://www.michigan.gov/unclaimedproperty)**.



Visit Treasury's Web Site at **[www.michigan.gov/treasury](http://www.michigan.gov/treasury)**.

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## Tax Information and Assistance

The Michigan Department of Treasury offers a variety of services designed to assist you, and most are available 24 hours a day, seven days a week.

**IMPORTANT:** To obtain information about your account using the Internet and telephone options listed below, you will need the following information from your return:

- Social Security number of the primary filer (the filer listed first on the return)
- Tax year of the return
- Adjusted gross income (AGI) or household income
- Filing status (single, married joint, married separate).

### INTERNET OPTIONS

**[www.michigan.gov/incometax](http://www.michigan.gov/incometax)**

Find the following information on this Web site:

- Current year forms and instructions
- Answers to many tax preparation questions
- Most commonly used tax forms
- Free assistance in preparing your return
- Other tax time resources.

**[www.michigan.gov/iit](http://www.michigan.gov/iit)**

This secure Web site was designed specifically to protect your personal tax information. Use this Web site to:

- Check the status of your return
- Check estimated payments you made during the year
- Check the status of letters you have sent to Treasury
- Change your address
- Ask a specific question about your account.

### TELEPHONE OPTIONS

**1-800-827-4000**

#### Automated Information Service

With Treasury's automated phone system, you can:

- Request the status of your refund
- Request information on estimated payments
- Order current tax year forms.

**Tele-Help:** For prerecorded information about income tax and tax credit topics, dial 1-800-827-4000 and press option "1." See list of topics below.

While most questions can be answered by the Automated Information Service, you may also speak with one of our customer service representatives from 8:00 a.m. to 4:45 p.m., Monday through Friday, by calling 1-800-827-4000.

**TTY: Persons who have hearing or speech impairments may call (517) 636-4999.**

### Tax Information at Your Fingertips!

#### Tele-Help Code Numbers and Topics

112	Address changes
151	Deceased taxpayers
192	Direct deposit; routing number
171	Electronic filing
181	Home electronic filing
331	Home Heating Credit
411	Principal Residence Exemption Affidavits
351	Household income/adjusted gross income, difference
101	Penalty and interest calculation
131	Refund offsets
121	Requesting a copy of your return
127	Residency
191	Tax due, penalty and interest
321	Special situations for property tax credits
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If you need help completing your credit form, contact your local senior citizen center or community service agency to find out if a volunteer tax assistance program is available.

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## A Note About Debts

Michigan law requires that any money owed to the State or other agencies be deducted from your refund before it is issued. This includes money owed for past due taxes, student loans, child support due the Friend of the Court, an IRS levy, money due a State agency, a court-ordered garnishment or other court orders. Taxpayers who are married, filing jointly may receive an *Income Allocation to Non-Obligated Spouse* (Form 743). Completing and filing this form may limit the portion of the refund that can be applied to a liability. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

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## Mailing Label

Review the label on the back cover of this book. If your name and address are correct and your filing status is the same as last year (single, married filing jointly or married filing separately), place the label on the top of page 1 of your tax return. It is important that you place your label in the space provided. If the information on your label is not correct, do not use the label. Enter the correct information on your return.

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## DHS/FIP Benefits Worksheet

If you received Family Independence Program (FIP) assistance or other Department of Human Services (DHS) benefits in 2006, you will need to complete the FIP/DHS Benefits Worksheet on page 8. Carry the amount from your Worksheet to line 30 on your MI-1040CR-2.

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## Important Reminders

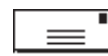
Review your claim and make sure it is complete. Check for the following **common errors** that may delay your refund:

- Using a mailing label with incorrect information
- Illegible writing
- Transposing numbers in the Social Security number
- Entering figures on the wrong lines
- Computation errors
- Omitting the taxable value of your homestead
- Omitting the school district code
- Failing to report total household income from all sources, both taxable and nontaxable, on the property tax credit claim
- Leaving the FIP line blank (line 24), entering the wrong amount of FIP assistance or entering the household income subtotal on this line
- Reporting two years of property taxes or special assessments
- Filing multiple returns for the same tax year. Do not staple multiple year returns together.

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## Where to Mail Your Claim

Mail your claim to:



**Michigan Department of Treasury**  
**Lansing, MI 48956**

Do not mail your 2006 claim in the same envelope with a claim for any other tax year or the processing of your 2006 claim will be delayed. Mail your 2006 claim in a separate envelope. **Do not staple** claims together.

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# General Information About the Homestead Property Tax Credit

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This booklet is intended as a guide to help you complete your claim; it does not take the place of the law. If you are required to file a *Michigan Individual Income Tax Return* (Form MI-1040), wait until you complete that form, then file your credit claim with it.

A *Homestead Property Tax Credit Claim for Veterans and Blind People* (Form MI-1040CR-2) is included in this booklet. If you qualify based on the information below, complete this form and the *Homestead Property Tax Credit Claim* (Form MI-1040CR). File the form that gives you the larger credit.

The request for your Social Security number(s) is authorized under United States Code (USC) Section 42. Social

Security numbers are used by Treasury to conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the home heating and property tax credit claims filed and to deter fraudulent filing(s).

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## Who May Claim a Property Tax Credit

You may claim a property tax credit if **all** of the following apply:

- You were a Michigan resident at least six months of 2006
- Your homestead is located in Michigan
- You pay property taxes or rent on your Michigan homestead.

You can have only **one homestead** at a time and you must be the occupant as well as the owner or renter. Your homestead can be a rented apartment or a mobile home on a lot in a mobile home park. A vacation home or income property is **not** considered your homestead.

Your homestead is in your state of **domicile**. Domicile is the place where you have your permanent home. It is the place you plan to return to whenever you go away. Even if you spend the winter in a southern state, your domicile is still Michigan. College students and others whose permanent homes are not in Michigan are **not** Michigan residents. Domicile continues until you establish a new permanent home.

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## Who May File the MI-1040CR-2

You may file Form MI-1040CR-2 if you are:

- Blind and own your homestead
- A veteran with a service-connected disability or veteran's surviving spouse
- A surviving spouse of a veteran deceased in service
- Active military, pensioned veteran or his/her surviving spouse whose household income is less than \$7,500
- A surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II or World War I whose household income is less than \$7,500.

If you are blind and rent your homestead, claim your credit on Form MI-1040CR as a totally and permanently disabled person. See page 2 if you need the Form MI-1040CR.

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## Household Income Limits

Household income cannot be more than \$7,500 for some military personnel. See line 6 on Form MI-1040CR-2 for more information. If your income is over the limit for Form MI-1040CR-2, you may qualify for a credit using Form MI-1040CR.

Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that household income exceeds \$73,650. If filing a part-year return, you must annualize your income to determine if the income limitation applies. See instructions for annualizing on page 9.

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## Property Tax Credit Limits

If you own your home, your credit is based on the 2006 property taxes levied on your home, the taxable value of your homestead and the allowance for your filing category. See Table 1 on page 10 for your allowance. If you do not know the taxable value of your homestead, contact your local treasurer.

If you rent your home, your credit depends on how much rent you pay, an allowance for your filing category and the millage rate on the rented property.

The millage rate is the total millage levied by your city or township, county and school district. If you do not know the rate, contact your local treasurer.

Your credit cannot be more than \$1,200.

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## When to File

If you do not have to file a *2006 Michigan Individual Income Tax Return* (Form MI-1040), you may file your credit claim as soon as you know your household income and property taxes levied in 2006. If you are required to file a Michigan income tax return, your credit claim should be attached to your tax return and filed by April 16, 2007, to be considered timely. The deadline for claiming a refund is April 15, 2011.

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## Delaying Payment of Your Property Taxes

Senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. Contact your local or county treasurer for more information about delaying payment of your property taxes.

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## Household Income

Household income is the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. It is your federal AGI plus all income exempt or excluded from AGI. Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

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### Household income does NOT include:

- Payments received by participants in the foster grandparent or senior companion program
- Energy assistance grants
- Government payments to a third party. For example, payments made by the DHS to a provider of a service (e.g., a doctor).

**Note:** If payment is made from money withheld from your benefit, the payment is part of household income (e.g., DHS may pay your rent directly to the landlord).

- Money received from a government unit to repair or improve your homestead
- Surplus food or food stamps
- State and city income tax refunds and homestead property tax credits
- Chore service payments (these payments are income to the provider of the service)
- The first \$300 from gambling, bingo, lottery, awards or prizes
- The first \$300 in gifts, cash or expenses paid on your behalf by a family member or friend
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums
- Life, health and accident insurance premiums paid by your employer. However, if you pay medical insurance or Health Maintenance Organization (HMO) premiums for you or your family, you may deduct the cost from household income.
- Loan proceeds
- Inheritance **from a spouse**
- Life insurance benefits **from a spouse**.

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## Property Taxes That Can Be Claimed for Credit

Ad valorem property taxes levied on your homestead in 2006, including collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may **add** to your 2006 taxes the amount of property taxes billed in 2006 from a corrected or supplemental tax bill. You must **deduct** from your 2006 property taxes any refund of property taxes received in 2006 that was a result of a corrected tax bill from a previous year.

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### Do not include:

- Delinquent property taxes (e.g., 2005 property taxes paid in 2006)
- Penalty and interest on late payment of property tax
- Delinquent water or sewer bills
- Property taxes on cottages or second homes
- Association dues on your property
- Most special assessments for drains, sewers and roads do not meet specific tests and may not be included. You may



include special assessments only if they are levied using a uniform millage rate, are based on taxable value, and are either levied in the entire taxing jurisdiction or they are used to provide police, fire or advanced life support services and are levied township-wide, except for all or a portion of a village.

**Home used for business.** If you use part of your home for business, you can claim the property taxes on the living area of your homestead but **not** the property taxes on the portion used for your business.

**Note:** School operating taxes are only levied on the non-homestead portion of the property and may not be included in taxes levied when computing the property tax credit.

**Owner-occupied duplexes.** When both units are equal, you are limited to 50 percent of the tax on both units, after subtracting the school operating taxes from the total taxes billed.

**Owner-occupied income property.** Apartment building and duplex owners who live in one of the units or single-family homeowners who rent a room(s) to a tenant(s) must do two calculations to figure the tax they can claim and base their credit on the **lower** amount. First, subtract 20 percent of the rent collected from the tax claimed for credit. Second, reduce the tax claimed for credit by the amount of tax claimed as rental expense on your U.S. 1040.

For example, your home has an upstairs apartment that is rented to a tenant for \$395 a month. Total property taxes on your home are \$2,150. Of this amount, \$858 is claimed as rental expense. The calculations are as follows:

**Step 1:**

$\$395 \times 12 = \$4,740$  annual rent  
 $\$4,740 \times .20 = \$948$  taxes attributable to the apartment  
 $\$2,150$  eligible taxes -  $\$948 = \$1,202$  taxes attributable to owner's homestead

**Step 2:**

$\$2,150$  total taxes -  $\$858$  taxes claimed as a business deduction =  $\$1,292$  taxes attributable to homestead

The owner's taxes that can be claimed for credit are \$1,202, the smaller of the two computations.

**Farmers.** Include farmland taxes in your property tax credit claim if any of the following conditions apply:

- If your gross receipts from farming are greater than your household income, you can claim all of your farmland taxes including taxes on unoccupied farmland. Do **not** include taxes on farmland that is not adjacent or contiguous to your home and that you rent or lease to another person.
- If gross receipts from farming are less than your household income and you have lived in your home **more** than 10 years, you can claim the taxes on your home and the farmland adjacent and contiguous to your home.
- If gross receipts from farming are less than your household income and you have lived in your home **less** than 10 years, you may claim the taxes on your home and the five acres of farmland adjacent and contiguous to your home.

You may **not** claim **rent paid** for vacant farmland when computing your property tax credit claim.

Include any farmland preservation tax credit in your household income. Enter the amount of credit you received in 2006 on line 18 or include it in net farm income on line 16.

Homestead property tax credits are **not** included in household income. If you included this amount in your taxable farm income, subtract it from household income.

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### Rent That Can Be Claimed for Credit

You must be under a lease or rental contract to claim rent for credit. In most cases, 20 percent of rent paid is considered property tax that can be claimed for credit. The following are exceptions:

- If you live in housing on which **service fees** are paid instead of taxes, 10 percent of your rent can be claimed for credit. If the landlord says your share is less than 10 percent, use the amount the landlord gives you.
- If your housing is **exempt** from property tax and no service fee is paid, you are **not** eligible for credit. This includes university- or college-owned housing.

- If your **housing costs are subsidized**, base your claim on the amount **you** pay. Do **not** include the federal subsidy amount.

- If you are a **mobile home park resident**, claim the \$3 per month specific tax plus 20 percent of the balance of rent paid.

- If you are a **cooperative housing corporation resident member**, claim your share of the property taxes on the building. If you live in a cooperative where residents pay rent on the land under the building, you may also claim 20 percent of that land rent. (Do **not** take 20 percent of your total monthly payment.)

- When you pay **room and board in one fee**, you must also determine your tax to claim for credit based on square footage. For example, you pay \$750 a month for room and board. You occupy 600 square feet of a 62,000 square foot apartment building. The landlord pays \$54,000 in taxes per year.

**Step 1:**  $600/62,000 = .0097$

**Step 2:**  $\$54,000 \times .0097 = \$524$  taxes you can claim for credit

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### Amending Your Claim

File a new claim form and write "Amended" across the top of the form. You must do this within four years of the due date of your original income tax return.

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### If You Moved in 2006

**Residents** who temporarily lived outside Michigan may qualify for a credit if Michigan remained their state of domicile. Personal belongings and furnishings must have remained in the Michigan homestead **and** the homestead must **not** have been rented or sublet during the temporary absence. (See the definition of domicile on page 3.)

**If you bought or sold your home**, you must prorate your taxes. Complete lines 31-41 to determine taxes that can be claimed for credit. Use only the taxes levied in 2006 on each Michigan homestead, then prorate those taxes based on the days of occupancy. Do **not** include taxes on out-of-state property.

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## Married During 2006

Complete lines 31-41 to prorate taxes for the period of time each spouse occupied his or her home. Complete lines 42-53 if one spouse rented part of the year. Combine each spouse's share of taxes or rent for the period of time he or she lived in separate homesteads. Then add the prorated share of taxes or rent for the time you lived together in your marital home. Write "Married in 2006" and the date of your marriage next to line 41. This applies only to homes located in Michigan and to couples who married during 2006.

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## Part-year Residents

If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. You must include all income received in Michigan household income. Complete lines 31-41 to determine the taxes eligible to be claimed for credit on your Michigan homestead.

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## Residents of Nursing Homes and Other Adult Care Homes

If you are a resident of a nursing home, adult foster care home or home for the aged, file Form MI-1040CR to obtain the maximum credit you are entitled to. The form and instructions for filing are in the *2006 Michigan Individual Income Tax Forms and Instructions* booklet. To obtain the booklet, see page 2.

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## Deceased Claimant's Credit

The estate of a taxpayer who died in 2006 (or 2007 before filing a claim) may be entitled to a credit for 2006. The surviving spouse, other authorized claimant or personal representative can claim this credit. Use the deceased's Social Security number and the personal representative's address. If taxpayer died after December 31, 2005, enter the date of death in the "Deceased Taxpayers" box on the bottom of page 2.

The **surviving spouse** may file a joint claim with the deceased. Enter both names and Social Security numbers on the form, and write "DECD" after the

deceased's name. Sign the return and write "filing as surviving spouse" in the deceased's signature block. Enter the date of death in the "Deceased Taxpayers" box on the bottom of page 2. Include the deceased's income in household income. See the "Deceased Taxpayers Chart of Examples," page 10, example A.

If filing as a **personal representative** or **claimant** to the refund of a single deceased taxpayer, you must attach a *Statement of Person Claiming Refund Due a Deceased Taxpayer* (U.S. 1310) or *Michigan Claim for Refund Due a Deceased Taxpayer* (MI-1310). Enter the deceased's name in the Filer's Name field and the representative's or claimant's name and title in the Spouse's Name field. See the "Deceased Taxpayers Chart of Examples," page 10, examples B or C. A claimant must prorate to the date of death as noted in the following paragraph.

The **personal representative** or **claimant** claiming a credit for a single deceased person or on a jointly filed credit if both filers became deceased during the 2006 tax year, must prorate taxes to the date of death. Complete lines 33-41 to prorate the property taxes or lines 42-53 if taxpayer paid rent. Annualize household income. (See the instructions for line 30 on page 9.) Attach a copy of the tax bills or rent receipts. If filing as a **personal representative** or **claimant** of a deceased taxpayer(s) for a **jointly** filed return, you must attach a U.S. 1310 or MI-1310. Enter the names of the deceased persons in the Filer's and Spouse's Name fields and the representative's or claimant's name, title and address in the Home Address field. See "Deceased Taxpayer Chart of Examples," page 10, examples D or E.

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## Separated and Filing a Joint Return With Your Spouse

Your claim must be based on the tax or rent for 12 months on only one home. The household income must be the combined income of both spouses for the entire year.

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## Filing Separate Federal and State Returns and Maintaining Separate Homesteads

You may each claim a credit. Each credit is based on the individual taxes or rent and individual income for each person.

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## Separated or Divorced in 2006

Figure your credit based on the taxes you paid together before your separation plus taxes you paid individually after your separation. Attach a schedule showing your computation.

**Example:** Bob and Susan separated on October 2, 2006. The annual taxes on the home they owned were \$1,860. Susan continued to live in the home, and Bob moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Susan earned \$20,000 and Bob earned \$25,000. They lived together for 274 days.

**Step 1:** Calculate the prorated income for each spouse for the 274 days they lived together. Divide each spouse's total income by 365 days then multiply that figure by 274.

Susan  $(\$20,000/365) \times 274 = \$15,014$   
Bob  $(\$25,000/365) \times 274 = \$18,767$

**Step 2:** Add both prorated incomes together to determine the total income for the time they lived together.

$\$15,014 + \$18,767 = \$33,781$

**Step 3:** Divide each individual's prorated share of income by the total income from Step 2 to determine the percentage of income attributable to each.

Susan  $\$15,014/\$33,781 = 44\%$   
Bob  $\$18,767/\$33,781 = 56\%$

**Step 4:** Calculate the prorated taxes eligible for credit for the time they lived together. Divide the \$1,860 by 365 days then multiply by 274 days.

$(\$1,860/365) \times 274 = \$1,396$

**Step 5:** Calculate each individual's share of the prorated taxes. Multiply \$1,396 by the percentages determined in Step 3.

Susan \$1,396 x 44% = \$614  
Bob \$1,396 x 56% = \$782

Enter these amounts on line 36, column A, of your MI-1040CR-2. Then complete lines 37-40.

Susan uses lines 33-40, column B, to determine her share of taxes for the remaining 91 days. Bob uses lines 42-52 to determine his share of rent. Each completes the remaining lines of the MI-1040CR-2 or MI-1040CR according to the form instructions.

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### Married, Filing Separately

Spouses who file separate Michigan income tax returns and share a household are entitled to only one property tax credit. Complete the property tax credit claim jointly and include income from both spouses in household income. Divide the credit as you wish. If each spouse claims a portion of the credit, attach a copy of the claim showing each spouse's share of the credit to each income tax return.

Enter your portion of the credit on line 34 of Form MI-1040.

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### Single Adults Sharing a Home

When two or more single adults share a home, each may file a credit claim if each has contracted to pay rent or owns a share of the home. Each adult should file an individual claim based on his or her household income and prorated share of taxes or rent paid.

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## Line-By-Line Instructions for Form MI-1040CR-2

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*Lines not listed are explained on the form.*

**Lines 1, 2 and 3:** Enter your name(s), address and Social Security number(s). If you are married filing separate claims, enter both Social Security numbers but do **not** enter your spouse's name.

**Line 4:** See pages 15 and 16.

**Line 5:** If you and your spouse had a different residency status, check the box that applies to each spouse in 2006.

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### Property Tax and Household Income

If you bought or sold your home or if you are a part-year resident, go to line 31 of Form MI-1040CR-2. Renters, go to line 42 of Form MI-1040CR-2.

Include all taxable and nontaxable income you and your spouse received in 2006. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned out-of-state in your household income. (See "Who May Claim a Property Tax Credit" on page 3 and "Household Income" on page 4.)

**Line 8:** If you own your homestead, enter the taxable value of your homestead from your 2006 property tax statement or assessment notice. If you do not know your taxable value, ask your local treasurer. Farmers should include the taxable value on all land that qualifies for this credit.

If you rent your homestead, you must complete Part 2 to determine the taxable value of your homestead. You will need

to know the total millage rate levied by your city or township. If you do not know the rate, contact your local treasurer.

**Line 9:** Read "Property Taxes That Can Be Claimed for Credit" on page 4 before you complete this line.

**Line 10:** Divide your taxable value allowance by the taxable value of your home to determine your percentage of tax relief. See example on page 10.

**Line 12:** Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), sick pay or long-term disability benefits, including income protection insurance and any other amounts reported to you on Form W-2.

**Line 14:** Enter the total of the amounts from your U.S. *Schedule C* (business income or loss), 4797 (other gain or loss) and *Schedule E* (rents, royalties, partnerships, S corporations, estates and trusts). Include amounts from sources outside Michigan. **Attach these schedules to your claim.**

**Line 15:** Enter all annuity, retirement pension and IRA benefits and the name of the payer. This should be the taxable amount shown on your U.S. *1099-R*. If no taxable amount is shown on your U.S. *1099-R*, use the amount required to be included in AGI. Enter zero if all of your distribution is from your contributions made with income previously included in AGI. Include

reimbursement payments such as an increase in a pension to pay for Medicare charges. Also include the total amount of any lump sum distribution including amounts reported on your U.S. *4972*. Do not include recoveries of after-tax contributions or amounts rolled over into another plan (amounts rolled over into a Roth IRA must be included to the extent included in AGI).

You must include any part of a distribution from a Roth IRA that exceeds your total contributions to the Roth IRA regardless of whether this amount is included in AGI. Assume that all contributions to the Roth IRA are withdrawn first. **Note:** Losses from Roth IRAs cannot be deducted.

**Line 16:** Enter the amount from U.S. *Schedule F* (farm income or loss). Attach *Schedule F*.

**Line 17:** Enter net capital gains and losses. This is the total of short- and long-term gains, less short- and long-term losses from your U.S. *Schedule 1040D*, line 16 (for gains) or line 21 (for losses--cannot exceed \$3,000). Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax.

**Line 18:** Enter alimony received and other taxable income. Describe other taxable income. This includes:



• Awards, prizes, lottery, bingo and other gambling winnings over \$300 (see “Household income does NOT include:” on page 4).

• Farmland Preservation Tax Credits if not included in farm income on line 16.

**Line 19:** Enter your Social Security, Supplemental Security Income (SSI) and/or Railroad Retirement benefits. Include death benefits and amounts received for minor children or other dependent adults who live with you. Report the amount actually received. Do **not** include the amount deducted for Medicare.

**Line 20:** Enter child support and all care payments received as a foster parent. **Note:** If you received a 2006 *Child Support Year-End Statement* (FEN-851) showing child support payments paid to the Friend of the Court, enter the child support portion here and attach a copy of the statement. Also see line 24.

**Line 22:** Enter other nontaxable income. This includes:

- Compensation for damages to character or for personal injury or sickness
- An inheritance (except an inheritance from your spouse)
- Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse)
- Death benefits paid by or on behalf of an employer
- The value over \$300 in gifts of cash, merchandise or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) from parents, relatives or friends
- Minister’s housing allowance
- Amounts paid directly to you as a scholarship, stipend, grant or GI bill benefits
- Reimbursements from dependent care and/or medical care spending accounts.

Also include such payments made on your behalf except government payments made directly to an educational institution or subsidized housing project.

**Line 23:** Enter service-connected disability compensation and pension benefits from the Veterans Administration and workers’ compensation benefits. Veterans receiving retirement benefits should enter the benefits on line 15.

**Line 24:** Enter the total payments made to your household by the DHS and all other public assistance payments. Your 2006 *Client Annual Statement* (DHS-1241) mailed by DHS in January 2007 will show your total DHS payments. Your statement(s) may include the following: FIP assistance, State Disability Assistance (SDA), Refugee Assistance, Repatriate Assistance and vendor payments for shelter, heat and utilities. **Note:** If you received a 2006 FEN-851, subtract the amount of child support payments entered on line 20 from the total DHS payments and enter the difference here.

**Line 26:** Enter total adjustments from your U.S. 1040, line 36, or U.S. 1040A, line 20. Identify any adjustments to income. These adjustments reduce household income and include the following:

- Archer MSA deduction
- Certain business expenses of reservists, performing artists and fee-basis government officials (U.S. 2106 or U.S. 2106EZ)
- Payment to SEP, SIMPLE or qualified plans
- Student loan interest deduction
- Medical savings account deduction
- Health savings account deduction
- Moving expenses into or within Michigan
- Deduction for self-employment tax
- Self-employed health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid
- Jury duty pay you gave to your employer
- Domestic production activities deduction
- Any other adjustments to gross income included on line 36 of your 2006 U.S. 1040.

Also enter the amount of a net operating loss (NOL) deduction. **Note:** A deduction for a carryback or carryforward of an NOL cannot exceed federal modified taxable income. Attach your *Application for a Net Operating Loss Refund* (Form MI-1045).

**Line 27:** Enter medical insurance or HMO premiums you paid for yourself and your family (**not Medicare**). Include medical insurance premiums paid through post-tax payroll deduction. Include the portion of auto insurance paid for medical coverage. Do **not** include insurance premiums deducted on line 26 or premiums paid for income protection and long-term care insurance or amounts paid through pre-tax payroll.

**Line 29:** HOUSEHOLD INCOME is used only to compute your credit. Taxpayers with household income over \$82,650 are **not** eligible for a credit in any category.

### Credit Proration for FIP/DHS Benefit Recipients

If you received FIP assistance or other DHS benefits in 2006, prorate your credit to reflect the ratio of income from other sources to your total household income. Do not include amounts paid directly to the landowner on your behalf by a government agency. To prorate your credit, complete your Form MI-1040CR-2, lines 1-29 first, then use the information from your Form MI-1040CR-2 to complete the worksheet below.

#### FIP/DHS Benefits Worksheet

- Amount from line 24 (FIP and other DHS benefits) \_\_\_\_\_
- Amount from line 29 (Household Income) ..... \_\_\_\_\_
- Subtract line A from line B (if amount is negative, enter zero) \_\_\_\_\_
- Divide line C by line B and enter percentage here .... \_\_\_\_\_
- Amount from line 11 (maximum \$1,200) ..... \_\_\_\_\_
- Multiply line E by line D. \_\_\_\_\_

**Enter here and carry amount to your MI-1040CR-2, line 30** \_\_\_\_\_



## Your Credit

**Line 30:** Enter the amount below that applies to you (maximum \$1,200).

- FIP and DHS recipients, enter amount from the worksheet, page 8.
- Taxpayers who have household income over \$82,650 are **not** eligible for a credit in any category. The computed credit (line 11) is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your household income exceeds \$73,650. If you are filing a part-year return (for a deceased taxpayer or a part-year resident), you must annualize the household income to determine if the credit reduction applies. If the annualized income is more than \$73,650, enter annualized income on line 29 of Form MI-1040CR-2. If the annualized household income is less than \$73,650, no reduction is necessary. Then use **actual** household income attributable to Michigan on line 29. A surviving spouse filing a joint claim does **not** have to annualize the deceased spouse's income.

**To annualize income (project what it would have been for a full year):**

**Step 1:** Divide 365 by the number of days the claimant lived or was a Michigan resident in 2006.

**Step 2:** Multiply the answer from step 1 by the claimant's household income (line 29). The result is the annualized income.

## Renters (Veterans Only)

See "Rent That Can Be Claimed for Credit" on page 5.

**Line 42:** If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landowner's name and address, number of months rented, rent paid per month and total rent paid. Do this for each Michigan homestead rented during 2006. If you need more space, attach an additional sheet. Do **not** include more than 12 months' rent. Do **not** include amounts paid directly to the landowner on your behalf by a government agency, unless

payment is made with money withheld from your benefit.

**IMPORTANT:** If you rented your Michigan homestead(s) for the entire year, complete lines 42-46. If you rented your Michigan homestead(s) for part of the year, complete lines 42-53.

## When You Have Finished

### ✍ Sign your return

Review your claim to make sure your name(s), Social Security number(s), address and all other important information are on the claim.

If the preparer is someone other than the taxpayer, he or she must include the name and address of the firm he or she represents and preparer tax identification or federal employer identification number. Check the box to indicate if Treasury may discuss your return with your preparer.

### Attachments

Assemble your claim and attachments in the following order and staple in the upper-left corner.

- Farmland credit (MI-1040CR-5)
- Schedule CR-5
- Property tax credit (MI-1040CR-2)
- Home heating credit (MI-1040CR-7)
- Qualified Adoption Expenses (MI-8839).

If you are also filing Form MI-1040, assemble your returns and attachments according to the instructions in the MI-1040 booklet.

See "Where to Mail Your Claim" on page 3. Keep a copy of this form and all supporting documents for six years.

## Direct Deposit

First check with your financial institution to:

- Ensure it will accept direct deposit
- Obtain the correct Routing Number (RTN) and Account Number
- If applicable, verify that it will allow a joint refund to be deposited into an individual account.

If we are unable to honor your request for direct deposit, we will send you a check.

**a. Routing Number.** Enter the nine-digit RTN. The RTN is usually found between the symbols |: and |: on the bottom of your check (see check sample below). The first two digits must be 01 through 12 or 21 through 32.

**b. Account Type.** Check the box for checking or savings.

**c. Account Number.** Enter your bank account number up to 17 characters (both numbers and letters). The account number is usually found immediately to the right of the RTN on the bottom of your check (see check sample below). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave unused boxes blank. Do not include the check number.

Richard and Cindy Jones 123 Main Street Anytown, MI 49111		Date: _____	
SAMPLE		\$ _____	
		Dollars	
ANYTOWN BANK Anytown, MI 49111			
Routing Number		Account Number	
: 270000065		: 3000000915 " • 01800	

1800

Do not include check number

## DECEASED TAXPAYER CHART OF EXAMPLES

(See instructions, page 6.)

### A. Joint Filers with Surviving Spouse

1. Filer's First Name <b>John</b>	M.I. <b>A</b>	Last Name <b>Brown</b>	<b>DECD</b>
If a Joint Return, Spouse's First Name <b>Jane</b>	M.I. <b>C</b>	Last Name <b>Brown</b>	

### D. Joint Filers with Personal Representative

1. Filer's First Name <b>John</b>	M.I. <b>A</b>	Last Name <b>Brown</b>	<b>EST OF</b>
If a Joint Return, Spouse's First Name <b>Jane</b>	M.I. <b>C</b>	Last Name <b>Brown</b>	<b>EST OF</b>
Home Address (No., Street, P.O. Box or Rural Route) <b>John H. Jones</b> <b>REP</b> <b>123 Main St.</b>			

### B. Single Filer with Personal Representative

1. Filer's First Name <b>John</b>	M.I. <b>A</b>	Last Name <b>Brown</b>	<b>EST OF</b>
If a Joint Return, Spouse's First Name <b>Sam</b>	M.I. <b>W</b>	Last Name <b>Jones</b>	<b>REP</b>

### E. Joint Filers with Claimant

1. Filer's First Name <b>John</b>	M.I. <b>A</b>	Last Name <b>Brown</b>	<b>DECD</b>
If a Joint Return, Spouse's First Name <b>Jane</b>	M.I. <b>C</b>	Last Name <b>Brown</b>	<b>DECD</b>
Home Address (No., Street, P.O. Box or Rural Route) <b>John H. Jones</b> <b>CLAIMANT</b> <b>123 Main St.</b>			

### C. Single Filer with Claimant

1. Filer's First Name <b>John</b>	M.I. <b>A</b>	Last Name <b>Brown</b>	<b>DECD</b>
If a Joint Return, Spouse's First Name <b>John</b>	M.I. <b>P</b>	Last Name <b>Jones</b>	<b>CLAIMANT</b>

## TABLE 1 - VETERANS AND BLIND STATUS AND TAXABLE VALUE ALLOWANCE (TVA)

<u>Filing Status</u>	<u>Percent of Disability</u>	<u>TVA</u>
A. Blind (if each spouse is blind, the TVA is \$7,000) .....		\$3,500
B. Veteran with service-connected disability (or his/her surviving spouse) .....	10-50% ..... 60-80% ..... 90 - 100% .....	3,500 4,000 4,500
C. Surviving spouse of veteran deceased in service .....		4,500
D. Active military, pensioned veteran or his/her surviving spouse .....		3,500
E. Surviving spouse of a nondisabled or nonpensioned veteran of the Korean War, World War II or World War I....		2,500

## CREDIT COMPUTATION EXAMPLES

To calculate your credit, first divide the allowance from Table 1 above by the taxable value of your homestead. The result is a percentage. Multiply this percentage by the property taxes levied on your homestead to arrive at your credit (maximum \$1,200).

**Homeowner's example:** You are a 90 percent disabled veteran, age 66, with household income of \$20,000. Your home has a taxable value of \$15,000 and the property tax is \$750. As a disabled veteran your taxable value allowance (TVA) from Table 1 above is \$4,500. Compute the credit as follows:

\$4,500 TVA (from Table 1) / \$15,000  
30% refundable (.30)  
\$750 property taxes x .30 = \$ 225 credit

**Renter's example:** The taxable value of the rented homestead is determined by multiplying your rent by 20 percent and dividing the result by the non-homestead millage rate. For

example, you are a pensioned veteran and rent your home for \$395 per month. Your local assessor tells you the non-homestead rate for your home is 56 mills (.056 or \$56 for every \$1,000 of taxable value). Compute the credit as follows:

\$395 monthly rent x 12 = \$4,740 yearly rent  
\$4,740 x .20 = \$948 taxes attributable to rent  
\$948 / .056 (non-homestead rate) = \$16,929 (taxable value)  
\$3,500 TVA (from Table 1) / \$16,929 (taxable value) =  
20.67% (.2067) refundable  
\$948 property taxes x .2067 = \$196 credit

**Reminder:** Blind people who rent their homestead do **not** qualify for credit on Form MI-1040CR-2 and should file as blind and permanently disabled persons on Form MI-1040CR.

The form contained in this book (pages 11 - 14) is **posted separately**. Select and print the form.

**Forms**

**Page No.**

**MI-1040CR-2, Homestead Property Tax Credit**

**Claim for Veterans and Blind People ..... 11-14**





# School District Code List (See Form MI-1040CR-2, line 4.)

Michigan public school districts are listed alphabetically with code number to the left of the names. When more than one district has the same name, the city or county name in parentheses helps you choose the right district. **Residents:** Choose the code for the district where you lived December 31, 2006. Call your local assessor or treasurer if you do not know your school district name. **Nonresidents:** Enter "10000" in the code box.

31020 Adams Twp.	31030 Calumet	40060 Excelsior (1)	63220 Huron Valley
46020 Addison	30010 Camden-Frontier	68030 Fairview	58070 Ida
46010 Adrian	74040 Capac	63200 Farmington	44060 Imlay City
58020 Airport	25080 Carman-Ainsworth	18020 Farwell	82080 Inkster
79010 Akron-Fairgrove	55010 Carney-Nadeau	03050 Fennville	16050 Inland Lakes
05010 Alba	79020 Caro	25100 Fenton	34010 Ionia
13010 Albion	73030 Carrollton	63020 Ferndale	34360 Ionia Twp. (2)
01010 Alcona	59020 Carson City-Crystal	50090 Fitzgerald	22010 Iron Mountain
74030 Algonac	76070 Carsonville-Pt. Sanilac	82180 Flat Rock	27020 Ironwood
03030 Allegan	32030 Caseville	25010 Flint	52180 Ishpeming
82020 Allen Park	79030 Cass City	25120 Flushing	29060 Ithaca
70040 Allendale	14010 Cassopolis	40020 Forest Area	38170 Jackson
29010 Alma	41070 Cedar Springs	41110 Forest Hills	58080 Jefferson (Monroe)
44020 Almont	50010 Center Line	36015 Forest Park	70175 Jenison
04010 Alpena	05035 Central Lake	19070 Fowler	69030 Johannesburg-Lewiston
50040 Anchor Bay	59125 Central Montcalm	47030 Fowlerville	30030 Jonesville
81010 Ann Arbor	75030 Centreville	73190 Frankenmuth	39010 Kalamazoo
06010 Arenac Eastern	15050 Charlevoix	10025 Frankfort-Elberta	51045 Kaleva Norman Dickson
50050 Armada	23030 Charlotte	50100 Fraser	40040 Kalkaska
07010 Arvon Twp.	31050 Chassell Twp.	53030 Free Soil	25110 Kearsley
29020 Ashley	16015 Cheboygan	73200 Freeland	41140 Kelloggsville
13050 Athens	81040 Chelsea	62040 Fremont	41145 Kenowa Hills
25130 Atherton	73110 Chesaning Union	61080 Fruitport	41150 Kent City
60010 Atlanta	54025 Chippewa Hills	29050 Fulton	41160 Kentwood
06020 Au Gres Sims	50080 Chippewa Valley	39050 Galesburg-Augusta	28090 Kingsley
02010 AuTrain-Onota	32040 Church	11160 Galien Twp.	79080 Kingston
63070 Avondale	18010 Clare	82050 Garden City	07040 L'Anse
32010 Bad Axe	63090 Clarenceville	69020 Gaylord	50140 L'Anse Creuse
43040 Baldwin	63190 Clarkston	25070 Genesee	78040 Laingsburg
80020 Bangor (Van Buren)	63270 Clawson	72010 Gerrish-Higgins	57020 Lake City
80240 Bangor Twp. (8)	39020 Climax-Scotts	82290 Gibraltar	25200 Lake Fenton
09030 Bangor Twp.	46060 Clinton	21025 Gladstone	31130 Lake Linden Hubbell
07020 Baraga Twp.	50070 Clintondale	26040 Gladwin	63230 Lake Orion
21090 Bark River-Harris	25150 Clio	45010 Glen Lake	50120 Lake Shore (Macomb)
19100 Bath	12010 Coldwater	03440 Glenn	11030 Lakeshore (Berrien)
13020 Battle Creek	56030 Coleman	80110 Gobles	13090 Lakeview (Calhoun)
09010 Bay City	32260 Colfax Twp. (1F)	41120 Godfrey-Lee	50130 Lakeview (Macomb)
37040 Beal City	11330 Coloma	41020 Godwin Heights	59090 Lakeview (Montcalm)
51020 Bear Lake	75040 Colon	25050 Goodrich	25280 Lakeville
15010 Beaver Island	38040 Columbia	25030 Grand Blanc	34090 Lakewood
26010 Beaverton	39030 Comstock	70010 Grand Haven	63280 Lamphere
58030 Bedford	41080 Comstock Park	23060 Grand Ledge	33020 Lansing
25240 Beecher	38080 Concord	41010 Grand Rapids	44010 Lapeer
34080 Belding	75050 Constantine	41130 Grandville	80130 Lawrence
05040 Bellaire	70120 Coopersville	62050 Grant	80140 Lawton
23010 Bellevue	78100 Corunna	42030 Grant Twp. (2)	45020 Leland
25060 Bendle	80040 Covert	38050 Grass Lake	49040 Les Cheneaux
25230 Bentley	20015 Crawford AuSable	59070 Greenville	33100 Leslie
11010 Benton Harbor	82230 Crestwood	82300 Grosse Ile Twp.	81070 Lincoln
10015 Benzie County Central	76080 Croswell-Lexington	82055 Grosse Pointe	82090 Lincoln Park
63050 Berkley	33040 Dansville	39065 Gull Lake	25250 Linden
34140 Berlin Twp. (3)	25140 Davison	52040 Gwinn	30040 Litchfield
11240 Berrien Springs	82030 Dearborn	11670 Hagar Twp. (6)	24030 Littlefield
27010 Bessemer	82040 Dearborn Heights (7)	35020 Hale	82095 Livonia
21065 Big Bay De Noc	80050 Decatur	03100 Hamilton	41170 Lowell
62470 Big Jackson	76090 Deckerville	82060 Hamtramck	53040 Ludington
54010 Big Rapids	46070 Deerfield	31010 Hancock	49110 Mackinac Island
73170 Birch Run	08010 Delton-Kellogg	38100 Hanover-Horton	16070 Mackinaw City
63010 Birmingham	17050 Detour	32060 Harbor Beach	46090 Madison (Lenawee)
46040 Blissfield	82010 Detroit	24020 Harbor Springs	63140 Madison (Oakland)
63080 Bloomfield Hills	19010 DeWitt	13070 Harper Creek	05070 Mancelona
32250 Bloomfield Twp. (7F)	81050 Dexter	82320 Harper Woods	81080 Manchester
80090 Bloomingdale	31100 Dollar Bay-Tamarack City	18060 Harrison	51070 Manistee
49020 Bois Blanc Pines	14020 Dowagiac Union	64040 Hart	77010 Manistique
15020 Boyne City	44050 Dryden	80120 Hartford	83060 Manton
15030 Boyne Falls	58050 Dundee	47060 Hartland	23065 Maple Valley
63180 Brandon	78030 Durand	33060 Haslett	13095 Mar Lee
11210 Brandywine	74050 East China	08030 Hastings	14050 Marcellus
29040 Breckenridge	50020 East Detroit	63130 Hazel Park	67050 Marion
22030 Breitung Twp.	41090 East Grand Rapids	73210 Hemlock	76140 Marlette
73180 Bridgeport-Spaulding	38090 East Jackson	62060 Hesperia	52170 Marquette
11340 Bridgman	15060 East Jordan	82070 Highland Park	13110 Marshall
47010 Brighton	33010 East Lansing	60020 Hillman	03060 Martin
17140 Brimley	34340 Easton Twp. (6)	30020 Hillsdale	74100 Marysville
46050 Britton-Macon	23050 Eaton Rapids	60020 Holland	33130 Mason (Ingham)
12020 Bronson	11250 Eau Claire	63210 Holly	58090 Mason (Monroe)
76060 Brown City	82250 Ecorse	33070 Holt	53010 Mason County Central
11310 Buchanan	14030 Edwardsburg	61120 Holton	53020 Mason County Eastern
28035 Buckley	05060 Elk Rapids	13080 Homer	80150 Mattawan
73080 Buena Vista	32050 Elkton-Pigeon-Bay Port Laker	03070 Hopkins	79090 Mayville
56020 Bullock Creek	05065 Ellsworth	72020 Houghton Lake	57030 McBain
75020 Burr Oak	31070 Elm River Twp.	31110 Houghton-Portage	82045 Melvindale-North Allen Park
02020 Burt Twp.	49055 Engadine	47070 Howell	74120 Memphis
78020 Byron	21010 Escanaba	46080 Hudson	75060 Mendon
41040 Byron Center	09050 Essexville-Hampton	70190 Hudsonville	
83010 Cadillac	67020 Evart	82340 Huron	
41050 Caledonia	66045 Ewen-Trout Creek		

**Review this label.** If the information is correct, place the label in the address block on your tax return. **If any information is incorrect, do not use this label.** Write the correct information on the return. If you use a tax preparer, take this book to your preparer and ask him or her to use this label. Using this label will help shorten the processing time of your return.

55100 Menominee  
56050 Meridian  
73230 Merrill  
83070 Mesick  
38120 Michigan Center  
21135 Mid Peninsula  
56010 Midland  
81100 Milan  
79100 Millington  
68010 Mio-Au Sable  
61060 Mona Shores  
58010 Monroe  
59045 Montabella  
61180 Montague  
25260 Montrose  
49070 Moran Twp.  
46100 Morenci  
54040 Morley Stanwood  
78060 Morrice  
50160 Mt. Clemens  
25040 Mt. Morris  
37010 Mt. Pleasant  
02070 Munising  
61010 Muskegon  
61020 Muskegon Heights  
38130 Napoleon  
52090 Negaunee  
11200 New Buffalo  
50170 New Haven  
78070 New Lothrop  
62070 Newaygo  
52015 N.I.C.E. (Ishpeming)  
11300 Niles  
30050 North Adams - Jerome  
44090 North Branch  
55115 North Central  
22045 North Dickinson  
32080 North Huron  
61230 North Muskegon  
45040 Northport  
41025 Northview  
82390 Northville  
38140 Northwest  
22025 Norway-Vulcan  
75100 Nottawa  
63100 Novi  
63250 Oak Park  
61065 Oakridge  
33170 Okemos  
23080 Olivet  
71050 Onaway  
23490 Oneida Twp. (3)  
51060 Onkama  
46110 Onsted  
66050 Ontonagon  
61190 Orchard View  
35010 Oscoda  
03020 Otsego  
19120 Ovid-Elsie  
32090 Owendale-Gagetown  
78110 Owosso  
63110 Oxford  
34040 Palo  
39130 Parchment  
80160 Paw Paw  
76180 Peck  
24040 Pellston  
13120 Pennfield  
64070 Pentwater  
78080 Perry  
24070 Petoskey

19125 Pewamo-Westphalia  
17090 Pickford  
47080 Pinckney  
09090 Pinconning  
67055 Pine River  
30060 Pittsford  
03010 Plainwell  
82100 Plymouth-Canton  
63030 Pontiac  
32130 Port Hope  
74010 Port Huron  
39140 Portage  
34110 Portland  
71060 Posen  
23090 Potterville  
52100 Powell Twp.  
12040 Quincy  
21060 Rapid River  
61210 Ravenna  
30070 Reading  
82110 Redford Union  
67060 Reed City  
79110 Reese  
61220 Reeths-Puffer  
52110 Republic-Michigamme  
50180 Richmond  
82120 River Rouge  
11033 River Valley  
82400 Riverview  
63260 Rochester  
41210 Rockford  
71080 Rogers City  
50190 Romeo  
82130 Romulus  
50030 Roseville  
63040 Royal Oak  
17110 Rudyard  
73010 Saginaw City  
73040 Saginaw Twp.  
81120 Saline  
46130 Sand Creek  
76210 Sandusky  
34120 Saranac  
03080 Saugatuck  
17010 Sault Ste. Marie  
39160 Schoolcraft  
64080 Shelby  
37060 Shepherd  
32610 Sigel Twp. (3)  
32620 Sigel Twp. (4)  
32630 Sigel Twp. (6)  
11830 Sodus Twp. (5)  
80010 South Haven  
50200 South Lake  
63240 South Lyon  
82140 South Redford  
63060 Southfield  
82405 Southgate  
41240 Sparta  
70300 Spring Lake  
38150 Springport  
73240 St. Charles  
49010 St. Ignace  
19140 St. Johns  
11020 St. Joseph  
29100 St. Louis  
06050 Standish-Sterling  
31140 Stanton Twp.  
55120 Stephenson  
33200 Stockbridge  
75010 Sturgis

58100 Summerfield  
02080 Superior Central  
45050 Suttons Bay  
73255 Swan Valley  
25180 Swartz Creek  
48040 Tahquamenon  
35030 Tawas  
82150 Taylor  
46140 Tecumseh  
13130 Tekonsha  
08050 Thornapple Kellogg  
75080 Three Rivers  
28010 Traverse City  
82155 Trenton  
59080 Tri County  
63150 Troy  
32170 Ubly  
13135 Union City  
79145 Unionville-Sebewaing  
50210 Utica  
82430 Van Buren  
50220 Van Dyke  
69040 Vanderbilt  
38020 Vandercook Lake  
79150 Vassar  
32650 Verona Twp. (1F)  
59150 Vestaburg  
39170 Vicksburg  
27070 Wakefield-Marenisco  
30080 Waldron  
64090 Walkerville  
63290 Walled Lake  
50230 Warren  
50240 Warren Woods  
63300 Waterford  
27080 Watersmeet Twp.  
11320 Watervliet  
33215 Waverly  
03040 Wayland Union  
82160 Wayne-Westland  
33220 Webberville  
52160 Wells Twp.  
63160 West Bloomfield  
65045 West Branch-Rose City  
36025 West Iron County  
70070 West Ottawa  
38010 Western  
82240 Westwood  
25210 Westwood Heights  
62090 White Cloud  
75070 White Pigeon  
66070 White Pine  
17160 Whitefish  
58110 Whiteford  
61240 Whitehall  
81140 Whitmore Lake  
35040 Whittemore Prescott  
33230 Williamston  
81150 Willow Run  
16100 Wolverine  
82365 Woodhaven-Brownstown  
82170 Wyandotte  
41026 Wyoming  
74130 Yale  
81020 Ypsilanti  
70350 Zeeland

## Treasury Offices

Commonly used forms are available at Treasury offices listed below. (Treasury office staff do not prepare tax returns.)

**DETROIT**, 48202-6060  
Cadillac Place, Suite 2-200  
3060 W. Grand Blvd.

**DIMONDALE\***  
7285 Parsons Drive  
(\*NOT a mailing address)

**ESCANABA**, 49829  
State Office Building, Room 7  
305 Ludington St.  
(open 8 - 12 only)

**FLINT**, 48502  
State Office Building, 7th Floor  
125 E. Union St.

**GRAND RAPIDS**, 49503  
State Office Building, 2nd Floor  
350 Ottawa Ave., NW

**STERLING HEIGHTS**, 48314  
41300 Dequindre Rd., Suite 200

**TRAVERSE CITY**, 49684  
701 S. Elmwood Ave.  
(open 8 - 12 only)

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